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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
Debtors.	: (Jointly Administered)
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**NOTICE OF FORTY SIXTH SUPPLEMENTAL LIST
OF ORDINARY COURSE PROFESSIONALS**

PLEASE TAKE NOTICE that in accordance with the Amended Order Pursuant to Sections 105(a), 327, 328 and 330 of the Bankruptcy Code Authorizing the Debtors to Employ Professionals Utilized in the Ordinary Course of Business, entered on March 25, 2010 (the "Amended Order") [Docket. No. 7822],¹ Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors"), hereby supplement their initial list of ordinary course professionals annexed to the Amended Order to include the professionals set forth on the list annexed hereto as Exhibit A (the "Forty Sixth Supplemental List").

¹ Capitalized terms used but not defined herein have the meaning ascribed to them in the Amended Order.


PLEASE TAKE FURTHER NOTICE that the retention affidavits certifying that such professionals do not represent or hold an interest adverse to the Debtors or their estates for the matters on which the professionals are to be employed (the “Ordinary Course Professional Affidavits”) and the retention questionnaires (the “Retention Questionnaires”) of the ordinary course professionals identified on the Forty Sixth Supplemental List have been filed contemporaneously herewith.

PLEASE TAKE FURTHER NOTICE that pursuant to the Amended Order, the Debtors will serve this Notice, together with the Forty Sixth Supplemental List, the Ordinary Course Professionals’ Affidavits, and the Retention Questionnaires on (i) the Office of the United States Trustee and (ii) the attorneys for the Official Committee of Unsecured Creditors appointed in these chapter 11 cases.

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PLEASE TAKE FURTHER NOTICE that pursuant to the Amended Order, objections, if any, to the retention of ordinary course professionals identified on the Forty Sixth Supplemental List must be filed with the Court and served upon the undersigned attorney for the Debtors within 10 days of the date of service of this Notice. Unless timely objections are received, the Forty Sixth Supplemental List shall be deemed approved by the Court and the professionals identified therein shall be deemed to be ordinary course professionals within the purview of the Amended Order, without the necessity of a hearing.

Dated: April 12, 2010
New York, New York


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Exhibit A

**Forty Sixth Supplemental List of Proposed Professionals
to be Employed in the Ordinary Course of Business**

Professional	Nature of Services
Tax Partner AG Talstrasse 80 CH-8001 Zurich, Switzerland	Tax Services with respect to treaty analysis, dividend tax, liquidations of dormant entities and those issues that will involve international and domestic taxes in Switzerland.
Sojong Partners Gangnam Finance Center, 9th Fl. 737 Yeoksam 1-Dong Gangnam-Gu, Seoul, 135-984 Republic of Korea	Legal and tax advisory services with respect to repatriation of funds, liquidation and termination of certain Korean entities, and international tax matters pertinent thereto.
BMR & Associates 3F Contractor Building 41 R Kamani Marg Ballard Estate, Mumbai	Regulatory and tax advisory services with respect to domestic tax and international tax issues involving repatriation of funds, and the liquidation and termination of entities.
Walkers Walker House 87 Mary Street George Town Grand Cayman KY1-9001 Cayman Islands	Legal advice with respect to the reorganization of certain investment funds and issues arising under Cayman Islands law.
William Fry Tax Advisors Limited Fitzwilton House Wilton Place Dublin 2, Ireland	Tax services with respect to treaty analysis, dividend taxes, liquidation of dormant entities and those issues that will involve international and domestic taxes in Ireland.